

Facility Name & ID Number Iona Glos SLC

0022996 Report Period Beginning: 07/01/2003 Ending: 06/30/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	100	Intermediate/DD	100	36,600	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	100	TOTALS	100	36,600	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	36,237			36,237	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	36,237			36,237	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 99.01%

D. How many bed-hold days during this year were paid by Public Aid? 363 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) N/A

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES NO X

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES NO X

I. On what date did you start providing long term care at this location? Date started November 18, 1980

J. Was the facility purchased or leased after January 1, 1978? YES NO X

K. Was the facility certified for Medicare during the reporting year? YES NO X If YES, enter number of beds certified and days of care provided

Medicare Intermediary

IV. ACCOUNTING BASIS

ACCRAUAL X MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES X NO

Tax Year: June 30 Fiscal Year: June 30
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Iona Glos SLC # 0022996 Report Period Beginning: 07/01/2003 Ending: 06/30/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	145,840		11,340	157,180		157,180		157,180			1
2	Food Purchase		259,057		259,057		259,057		259,057			2
3	Housekeeping		221,420	68,006	289,426	40	289,466	(64,138)	225,328			3
4	Laundry											4
5	Heat and Other Utilities			128,337	128,337		128,337	(112)	128,225			5
6	Maintenance	44,986	53,251		98,237		98,237	(4)	98,233			6
7	Other (specify):* waste removal			18,568	18,568		18,568		18,568			7
8	TOTAL General Services	190,826	533,728	226,251	950,805	40	950,845	(64,254)	886,591			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	687,934	104,771	74,159	866,864		866,864		866,864			10
10a	Therapy	1,616,959		46,012	1,662,971		1,662,971		1,662,971			10a
11	Activities	33,920	14,240		48,160		48,160		48,160			11
12	Social Services	23,380			23,380		23,380		23,380			12
13	Nurse Aide Training	20,766	775		21,541		21,541		21,541			13
14	Program Transportation	90,905		24,565	115,470	78	115,548		115,548			14
15	Other (specify):* lic/cert & sch XVIII		1,237	40,459	41,696		41,696		41,696			15
16	TOTAL Health Care and Programs	2,473,864	121,023	185,195	2,780,082	78	2,780,160		2,780,160			16
	C. General Administration											
17	Administrative	363,044			363,044		363,044	(15,427)	347,617			17
18	Directors Fees											18
19	Professional Services			43,284	43,284	40	43,324	(4,180)	39,144			19
20	Dues, Fees, Subscriptions & Promotions			14,283	14,283		14,283	(757)	13,526			20
21	Clerical & General Office Expenses	328,573	60,384		388,957		388,957	(10,606)	378,351			21
22	Employee Benefits & Payroll Taxes			665,194	665,194		665,194	(5,300)	659,894			22
23	Inservice Training & Education			4,586	4,586		4,586		4,586			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			2,010	2,010		2,010	(220)	1,790			25
26	Insurance-Prop.Liab.Malpractice			62,591	62,591		62,591	(295)	62,296			26
27	Other (specify):* see worksheet 3			25,355	25,355	(80)	25,275	(11,541)	13,734			27
28	TOTAL General Administration	691,617	60,384	817,303	1,569,304	(40)	1,569,264	(48,326)	1,520,938			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,356,307	715,135	1,228,749	5,300,191	78	5,300,269	(112,580)	5,187,689			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			72,828	72,828		72,828	117,217	190,045			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			15,263	15,263		15,263	(770)	14,493			32
33	Real Estate Taxes			842	842		842	(842)				33
34	Rent-Facility & Grounds			70,581	70,581	(917)	69,664	(5,881)	63,783			34
35	Rent-Equipment & Vehicles			44,514	44,514	839	45,353	(950)	44,403			35
36	Other (specify):* sale of fixed assets			1,851	1,851		1,851		1,851			36
37	TOTAL Ownership			205,879	205,879	(78)	205,801	108,774	314,575			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			10,293	10,293		10,293		10,293			41
42	Provider Participation Fee			319,920	319,920		319,920		319,920			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			330,213	330,213		330,213		330,213			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,356,307	715,135	1,764,841	5,836,283		5,836,283	(3,806)	5,832,477			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(770)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(276)	27		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(3,227)	27		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(120,598)	pg 5A		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (124,871)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	121,065		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 121,065		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (3,806)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Iona Glos SLC

	ID#	0022996
Report Period Beginning:		07/01/2003
Ending:		06/30/2004

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Adjustment for Fundraising = 50 % of Public	\$		1
2	Relations & Development - also see worksheet 1			2
3				3
4	Supplies	(64,138)	3	4
5	Utilities	(112)	5	5
6	Maintenance	(4)	6	6
7	Administrative	(15,427)	17	7
8	Professional Services	(190)	19	8
9	Publications	(243)	20	9
10	Membership Dues	(514)	20	10
11	Clerical & General Office	(10,606)	21	11
12	Staff Training	(5,300)	22	12
13	Travel	(220)	25	13
14	Insurance	(295)	26	14
15	Agency Functions	(2,704)	27	15
16	Depreciation	(931)	30	16
17	Rent	(5,842)	34	17
18	Equipment Rental	(869)	35	18
19	Total Fund Raising Adjustment			19
20	(107,395)			20
21				21
22	Other Non-Allowables & Adjustments			22
23				23
24	Non-Care Related Legal and Professionl Services	(3,990)	19	24
25	Moving Expenses	(729)	27	25
26	Agency Functions	(4,605)	27	26
27	Depreciation Adjustments	(2,998)	30	27
28	Real Estate Tax - no bill	(842)	33	28
29	Rent adjustment	(39)	34	29
30	Total Other Non-Allowables & Adjustments			30
31	(13,203)			31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(120,598)		49

Summary A

06/30/2004

[illegible]

Summary B

06/30/2004

[illegible]

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Not for Profit Corp - board members DO NOT have ownership in the Ray Graham Association or the Ray Graham Foundation see attached list of board board of directors				Ray Graham Foundation	Downers Grove, IL	social service foundation

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	30	building depreciation	\$	Ray Graham Foundation		\$ 118,454	\$ 118,454	1
2	V	30	euipment depreciation		Ray Graham Foundation		2,692	2,692	2
3	V	35	vehicle lease	81	Ray Graham Foundation			(81)	3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 81			\$ 121,146	\$ * 121,065	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2	None										2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Ending: 6/30/2004

(630) 620-1488

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	see worksheet 1	direct costs	14,553,440	49	\$ 2,764,627	\$ 1,173,969	4,727,435	\$ 898,042	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 2,764,627	\$ 1,173,969		\$ 898,042	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1	AVAYA Financial		X	phone system - admin	\$458.00	8/1/02	\$ 15,262	\$ 5,347	7/1/05	0.0506	\$ 411	1	
2	SLC allocation = .32				\$148.00		4,927	1,726			133	2	
3												3	
4	EXCLUDE CALCULATION LINE 1 FROM TOALS				(\$458.00)		(15,262)	(5,347)			(411)	4	
5												5	
	Working Capital												
6	allocated - see worksheet 6	X	X	operating funds			770,786	171,448			14,360	6	
7	(not enough lines)											7	
8												8	
9	TOTAL Facility Related				\$148.00		\$ 775,713	\$ 173,174				\$ 14,493	9
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$				\$	14
15	TOTALS (line 9+line14)						\$ 775,713	\$ 173,174				\$ 14,493	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	2
3. Under or (over) accrual (line 2 minus line 1).			\$	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	1999	8	FOR OHF USE ONLY	
	2000	9	13	FROM R. E. TAX STATEMENT FOR 2003 \$ 13
	2001	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2002	11	15	LESS REFUND FROM LINE 6 \$ 15
	2003	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
moved out of building October 31, 2003				
estimated amount paid to landlord for 2003 real estate taxes - no actual tax bill received				

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Iona Glos SLC COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0022996

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE () FAX #: ()

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D)
			Tax
Tax Index Number	Property Description	Total Tax	Applicable to Nursing Home
1.	N/A	\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 47,000

B. General Construction Type: Exterior brick Frame Number of Stories 1

C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

none

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	SLC		1990	\$ 214,674	1
2					2
3	TOTALS			\$ 214,674	3

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/2003 Ending: 06/30/2004

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	100		1981	1981	\$ 3,681,931	\$ 92,048	40	\$ 92,048	\$	\$ 2,163,135	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Prior Fiscal Years			1998	11,078	1,108	5	1,108		1,108	9
10				1999	236	23	5	23		236	10
11				2000	841	140	5	140		841	11
12				2001	8,293	1,659	5	1,659		4,146	12
13				2002	56,779	11,356	5	11,356		28,390	13
14				2003	6,755	1,351	5	1,351		2,027	14
15	current fiscal year										15
16	carpeting & wall base - home 3			2003	3,791	379	5	379		379	16
17	carpeting & wall base - home 4			2003	3,791	379	5	379		379	17
18	carpeting & wall base - home 5			2003	3,791	379	5	379		379	18
19	carpeting & wall base - home 6			2003	3,791	379	5	379		379	19
20	plastic cover for sink plumbing (qty = 20)			2003	1,173	117	5	117		117	20
21	wire windows - core building			2003	2,460	246	5	246		246	21
22	water heater - home 2			2003	2,489	249	5	249		249	22
23	automatic fire alarm system upgrade			2003	6,132	613	5	613		613	23
24	commercial water heater installed - 91 gal			2003	780	78	5	78		78	24
25	complete tub room renovation including new hyrolic lift tub			2004	32,406	3,241	5	3,241		3,241	25
26	needing special plumbing and electrical work - also refile and										26
27	repaint entire room										27
28	donnr contacts & annunciator panel			2004	14,491	1,449	5	1,449		1,449	28
29	light pole			2004	2,225	223	5	223		223	29
30	smoke damper motors			2004	17,225	1,723	5	1,723		1,723	30
31	security system installation			2004	7,932	793	5	793		793	31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/2003

Ending:

06/30/2004

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Fullerton Building Allocation - all prior fiscal years	1999	\$ 854	\$ 41	10	\$ 41	\$	\$	37
38	moved out of building 10/31/04 - 4 months depreciation	2000	67,308	3,749	5-10	3,749			38
39	plus adjustment due to disposal	2001	2,285	220	5	220			39
40		2002	1,532	147	5	147			40
41	total Fullerton		71,979	4,157		4,157			41
42	Transportation portion - .65%		468	27		27			42
43	Intake portion - .45%		324	19		19			43
44	Clinical portion - .25%		180	10		10			44
45	Administration portion - 12.64%		9,098	525		525			45
46	SLC portion of Transportation - 7.2%		34	2		2			46
47	SLC portion of Intake - 15%		49	3		3			47
48	SLC portion of Clinical - 10%		18	1		1			48
49	SLC portion of Administration - 32.5%		2,947	170		170			49
50	total SLC portion		3,048	176		176			50
51									51
52	Main Street Community Learning Center								52
53	add restrooms where there were none, install tempering valve on h	2003	35,000	3,500	5	3,500		3,500	53
54	on hot water heater, upgrade air conditioning, upgade								54
55	electrical to accomadate refrigerator, pop machine, coffee								55
56	maker, microwave and charging system for fork lift								56
57	computer network installation	2003	3,250	325	5	325		325	57
58	circuits & outlets installation	2003	3,500	350	5	350		350	58
59	total Main Street		41,750	4,175		4,175		4,175	59
60	Clinical portion - 1.56%		651	65		65		65	60
61	Administration portion - 15.%		6,263	626		626		626	61
62	SLC portion of Clinical - 10%		65	7		7		7	62
63	SLC portion of Administration - 32.5%		2,067	203		203		203	63
64	total SLC portion		2,132	209		209		209	64
65									65
66									66
67	BACK OUT CALCULATION DETAILS SO LINE 70 ONLY		(249,623)	(18,322)		(18,322)		(9,251)	67
68	REFLECTS LINES 50 AND 61 FROM (THIS) PAGE 12A								68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,873,568	\$ 118,317		\$ 118,317	\$	\$ 2,210,339	70

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,873,568	\$ 118,317		\$ 118,317	\$	\$ 2,210,339	1
2									2
3	Finley Building Allocation - all prior fiscal years	2001	37,183	7,437	5	7,437		26,028	3
4		2002	1,075	215	5	215		537	4
5	total Finley		38,258	7,652		7,652		26,565	5
6	Administration portion - 70.72%		27,056	5,411		5,411		18,787	6
7	Intake portion - .83%		318	64		64		220	7
8	Clinical portion - 5.93%		2,269	454		454		1,575	8
9	Maintenance portion - 1.46%		559	112		112		388	9
10	SLC portion of Administration - 32.5%		8,784	1,753		1,587	(166)	6,099	10
11	SLC portion of Intake - 15%		48	10		10		33	11
12	SLC portion of Clinical - 10%		227	45		45		158	12
13	SLC portion of Maintenance - 22.24%		124	25		25		86	13
14	total SLC portion		9,183	1,833		1,667	(166)	6,376	14
15									15
16	Administration								16
17	central stores chainlink fence	2003	7,808	781	5	781		781	17
18	SLC portion of Administration - 32.5%		2,577	253		253		258	18
19									19
20	from Ray Graham Foundatio - all prior fiscal years	1998	110	11		11		61	20
21		1999	143,308	14,331		14,331		75,316	21
22		2000	86,886	8,689		8,689		33,473	22
23		2001	32,906	3,291		3,291		10,897	23
24		2002	850	85		85		213	24
25									25
26									26
27									27
28									28
29									29
30	BACK OUT CALCULATION DETAILS SO LINE 34 ONLY		(123,708)	(23,958)		(23,792)	166	(81,257)	30
31	REFLECTS LINES 14 , 18 AND 20-24 FROM (THIS) PAGE 12B								31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,149,387	\$ 146,809		\$ 146,643	\$ (166)	\$ 2,336,932	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Iona Glos SLC

0022996

Report Period Beginning:

07/01/2003

Ending:

06/30/2004

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 4,149,387	\$ 146,809		\$ 146,643	\$ (166)	\$ 2,336,932	1
2	REVERSE ABOVE BECAUSE THIS IS REALLY PAGE 13A		(4,149,387)	(146,809)		(146,643)	166	(2,336,932)	2
3	EQUIPMENT DEPRECIATION								3
4									4
5	Purchased in Prior Years								5
6	SLC		42,446	8,489	5	8,489		22,610	6
7	Transportation		4,236	847	5	847		2,965	7
8	SLC portion of Trasnportation - 7.2%		305	61		61		214	8
9									9
10	Main Street Community Learning Center								10
11	laser printer		1,622	324	5	324		1,460	11
12	2 refrigerators - 17 CU		1,137	228	5	228		569	12
13	total Main Street		2,759	552		552		2,029	13
14	Clinical portion - 1.56%		43	9		9		32	14
15	Administration portion - 15.0%		414	83		83		304	15
16	SLC portion of Clinical - 10%		4	1		1		3	16
17	SLC portion of Administration - 32.5%		135	27		27		99	17
18	total SLC portion		139	28		28		102	18
19									19
20	Current Year Purchases								20
21	SLC								21
22	ice macine with bin and filter system		2,805	281	5	281		281	22
23	sofa & love seat - home 2		999	167	3	167		167	23
24	stove - home 1		506	51	5	51		51	24
25	laundry carts - 4		744	74	5	74		74	25
26	refrigerator - home 2		510	51	5	51		51	26
27	Capri two way lift chairs - 5		2,000	200	5	200		200	27
28	Filtrol 160 lint filters - 6 pcs		977	98	5	98		98	28
29	food processor		722	120	5	120		120	29
30									30
31									31
32									32
33	BACK OUT CALCULATION LINES 7, 11-17		(10,351)	(2,070)		(2,070)		(7,460)	33
34	TOTAL (lines 1 thru 33)		\$ 52,154	\$ 9,619		\$ 9,619	\$	\$ 23,966	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 52,154	\$ 9,619		\$ 9,619	\$	\$ 23,966	1
2	THIS IS REALLY PAGE 13B - EQUIPMENT DEPRECIATION								2
3									3
4	Main Street Community Learning Center								4
5	NEC Elite IPK phone system		6,360	636	5	636		636	5
6	Clinical portion - 1.56%		99	10		10		10	6
7	Administration portion - 15.0%		954	95		95		95	7
8	SLC portion of Clinical - 10%		10	1		1		1	8
9	SLC portion of Administration - 32.5%		310	31		31		31	9
10	total SLC portion		320	32		32		32	10
11									11
12	Fully Depreciated - SLC		39,856					39,856	12
13									13
14									14
15	Management and General -								15
16	Purchased in Prior Years		414,836	82,745		82,745		269,212	16
17	SLC portion - 32%		132,748	26,478		25,713	(765)	86,148	17
18									18
19	Current Year Purchases								19
20	shredder		870	87	5	87		87	20
21	HP laser jet 4200 printer		999	100	5	100		100	21
22	racks at central stores		511	51	5	51		51	22
23	total current year M & G		2,380	238		238		238	23
24	SLC portion - 32%		762	76		76		76	24
25									25
26	Finley Building								26
27	extend capital lease on phone system		15,262	5,087	3	5,087		10,174	27
28	SLC portion - 32%		4,884	1,628		1,628		3,256	28
29									29
30									30
31									31
32									32
33	BACK OUT CALCULATION LINES 5-9, 16, 20-23 & 27		(442,591)	(89,081)		(89,081)		(280,635)	33
34	TOTAL (lines 1 thru 33)		\$ 230,723	\$ 37,834		\$ 37,069	\$ (765)	\$ 153,334	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 230,723	\$ 37,834		\$ 37,069	\$ (765)	\$ 153,334	1
2	THIS IS REALLY PAGE 13C - EQUIPMENT DEPRECIATION								2
3									3
4	Ray Graham Foundation -								4
5	Purchased in Prior Years								5
6	SLC		13,623	2,633		2,633		12,078	6
7	Administration		1,236	177		177		618	7
8	SLC portion - 32.5%		402	57		57		201	8
9									9
10									10
11									11
12	TOTAL EQUIPMENT DEPRECIATION - PG13 LINE 75		244,747	40,524		39,759	(765)	165,613	12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29	REVERSE EVERYTHING ABOVE AND		(490,730)	(81,225)		(79,695)	1,530	(331,843)	29
30	PICKUP ONLY BUIDLING & BUILDING IMPROVEMENTS FROM PG12B		4,149,387	146,809		146,643	(166)	2,336,932	30
31	FOR PG13 LINE 85								31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,149,387	\$ 146,809		\$ 146,643	\$ (166)	\$ 2,336,932	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$194,547	\$39,374	\$38,609	\$(765)		\$124,609	71
72	Current Year Purchases	10,345	1,150	1,150			1,150	72
73	Fully Depreciated Assets	39,856					39,856	73
74								74
75	TOTALS	\$244,748	\$40,524	\$39,759	\$(765)		\$165,615	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	client transportation	1994 Dodge Caravan	1994	\$26,358	\$	\$	\$		\$26,358	76
77	client transportation	1996 Ford Medium Duty	1996	41,093					41,093	77
78	client transportation	1998 Dodge Van	1998	36,417	3,642	3,642		5	36,417	78
79										79
80	TOTALS			\$103,868	\$3,642	\$3,642	\$		\$103,868	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$4,712,677	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$190,975	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$190,044	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(931)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,606,415	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Stojka Brothers Partnership, SLJ Properties and Midwest Surgical - see worksheet 7
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.☐ YES☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		N/A	10/15/98	\$ 2,087	5	N/A	3
4	Additions		N/A	02/26/02	58,595	6	N/A	4
5			N/A	10/01/03	3,102	5	N/A	5
6								6
7	TOTAL				\$ 63,784			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- N/A

9. Option to Buy:☐ YES☒ X NO Terms:

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?☐ YES☒ X NO
16. Rental Amount for movable equipment: \$ 31,598 Description: see worksheet 8

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	client trasportation	2003 Ford E-350	\$ 722.00	\$ 8,664	17
18	client trasportation	PACE vanpool	345.00	4,140	18
19					19
20					20
21	TOTAL		\$ #####	\$ 12,804	21

10. Effective dates of current rental agreement:

Beginning03/01/03

Ending09/30/04

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	06/2005	\$ 59,575
13.	06/2006	\$ 61,363
14.	06/2007	\$ 63,204

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☒ YES

☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

40

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

80

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies	450	325		775
3	Classroom Wages (a)	6,354	4,804		11,158
4	Clinical Wages (b)		9,608		9,608
5	In-House Trainer Wages (c)	1,079	2,405		3,484
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$ 7,883	\$ 17,142	\$	\$ 25,025
10	SUM OF line 9, col. 1 and 2 (e)	\$ 25,025			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	13
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	18
2. From other facilities (f)	
TOTAL TRAINED	31

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	N/A	hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$		\$	\$		\$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 24,885	\$	1
2	Cash-Patient Deposits	108,994		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 64,334)	1,592,537		3
4	Supply Inventory (priced at cost)	26,613		4
5	Short-Term Investments			5
6	Prepaid Insurance	103,247		6
7	Other Prepaid Expenses	3,414		7
8	Accounts Receivable (owners or related parties)	51,927		8
9	Other(specify): security deposits	49,138		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,960,755	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	2,018,996		15
16	Equipment, at Historical Cost	3,213,058		16
17	Accumulated Depreciation (book methods)	(4,185,744)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,046,310	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,007,065	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,149,305	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	109,250		28
29	Short-Term Notes Payable	554,061		29
30	Accrued Salaries Payable	993,224		30
31	Accrued Taxes Payable (excluding real estate taxes)	41,442		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation	22,237		34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	deferred income	140,509		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,010,028	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	104,983		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 104,983	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,115,011	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (107,946)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,007,065	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$	1
2	Restatements (describe):		2
3	balance sheet for Ray Graham Association		3
4	income statement & schedule V. for Iona Glos SLC only		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(19,098)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (19,098)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (19,098)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 5,540,208	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,540,208	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants	13,612	10
11	Nurses Aide Training Reimbursements	18,445	11
12	Gift and Coffee Shop	10,599	12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 42,656	23
	D. Non-Operating Revenue		
24	Contributions	213,322	24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 213,322	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	management fees	18,649	28
28a	see worksheet 11	2,348	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 20,997	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,817,183	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	950,804	31
32	Health Care	2,780,081	32
33	General Administration	1,569,303	33
	B. Capital Expense		
34	Ownership	205,880	34
	C. Ancillary Expense		
35	Special Cost Centers	10,293	35
36	Provider Participation Fee	319,920	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,836,281	40
41	Income before Income Taxes (line 30 minus line 40)**	(19,098)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (19,098)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? N/A If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,045	2,053	\$ 64,093	\$ 31.22	1
2	Assistant Director of Nursing					2
3	Registered Nurses	1,936	2,058	51,421	24.99	3
4	Licensed Practical Nurses	15,919	15,770	336,890	21.36	4
5	Nurse Aides & Orderlies					5
6	Nurse Aide Trainees	2,260	2,260	20,766	9.19	6
7	Licensed Therapist	1,160	1,136	24,043	21.16	7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	2,394	2,455	33,920	13.82	10
11	Social Service Workers	1,044	1,044	23,380	22.39	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,088	36,644	17.55	13
14	Head Cook					14
15	Cook Helpers/Assistants	9,649	9,594	109,196	11.38	15
16	Dishwashers					16
17	Maintenance Workers	2,898	2,787	44,986	16.14	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,801	2,819	85,939	30.49	20
21	Assistant Administrator	419	311	8,875	28.54	21
22	Other Administrative	10,204	9,785	144,890	14.81	22
23	Office Manager	1,152	1,181	16,863	14.28	23
24	Clerical	4,041	3,978	54,998	13.83	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	13,444	13,734	235,530	17.15	28
29	Resident Services Coordinator	1,995	1,948	30,428	15.62	29
30	Habilitation Aides (DD Homes)	135,869	134,278	1,562,487	11.64	30
31	Medical Records					31
32	Other Health Care drivers	7,452	7,746	90,905	11.74	32
33	Other(specify) see worksheet 2	18,303	17,056	380,051	22.28	33
34	TOTAL (lines 1 - 33)	237,065	234,081	\$ 3,356,305 *	\$ 14.34	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	284	\$ 11,340	1	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant		145	15	39
40	Physical Therapy Consultant	153	7,638	10a	40
41	Occupational Therapy Consultant	406	21,419	10a	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	427	16,955	10a	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Physician		24,000	15	46
47	eye exams		3,000	15	47
48	Psychiatrist & Psychologist	62	13,314	15	48
49	TOTAL (lines 35 - 48)	1,332	\$ 97,811		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	136	\$ 6,782	10	50
51	Licensed Practical Nurses	1,841	67,377	10	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	1,977	\$ 74,159		53

* This total must agree with page 4, column 1, line 45.

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount	
			\$	Workers' Compensation Insurance		\$ 96,583	IDPH License Fee	\$	
see worksheet 9			363,044	Unemployment Compensation Insurance		48,612	Advertising: Employee Recruitment	5,575	
				FICA Taxes		251,788	Health Care Worker Background Check	665	
				Employee Health Insurance		241,179	(Indicate # of checks performed 166)		
				Employee Meals			Recruitment	16	
				Illinois Municipal Retirement Fund (IMRF)*			Referral Bonus	65	
				Pension Plan=55 employees(no owners/related)		11,523	Physicals	1,802	
				Tuition Reimbursement		6,155	Publication	578	
				Employee Incentives		537	Membership Dues	4,825	
				Employee Assistance		3,515			

*** Attach copy of IMRF notifications**

****See instructions.**

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? no
- (2) Are there any dues to nursing home associations included on the cost report? no
If YES, give association name and amount. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? no If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? yes
What was the average life used for new equipment added during this period? 5 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 33,612 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation. _____
- (8) Are you presently operating under a sale and leaseback arrangement? no
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 319,920
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation. _____

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? N/A
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? no For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? _____ Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? no
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? no If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? N/A
d. Have vehicle usage logs been maintained? yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? yes
Firm Name: Miller Cooper & Co., Ltd. The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? yes If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

WORKSHEET 1

RAY GRAHAM ASSOCIATION COSTS

SCH V		RGA Admin	RGA P/R &	Sum	SLC	CFR Direct	RGA Audit	Adjustments for		Other		
		Services	Development	RGA Mngmt	allocation (a)	Program	Figures	Related Org. Cost		Adjust for Non-Allow &		
LINE REF	Line Item			& General	32%	Cost	SLC Reclassed	Sum decrease	increase	Fund Raising	Adjustment	Total
SALARIES & FRINGE												
Sch XVIII	SALARIES	1,049,460	124,510	1,173,969	380,051	2,976,254	3,356,305	3,356,305		(20,632)	20,632	3,356,305
17	OTHER COMPENSATION	0	0	0	0	0	0	0		0	0	0
22	FICA	82,997	15,728	98,725	32,006	222,389	254,395	254,395		(2,606)		251,788
22	HEALTH & LIFE	79,239	9,930	89,170	28,869	213,956	242,825	242,825		(1,646)		241,179
22	PENSION PLAN	9,578	2,174	11,752	3,812	8,071	11,884	11,884		(360)		11,523
22	TUITION REIMBURSEMENT	19,063	0	19,063	6,155	0	6,155	6,155		0		6,155
22	EMPLOYEE INCENTIVES	1,218	0	1,218	393	144	537	537		0		537
22	UNEMPLOYMENT COMP	150,623	0	150,623	48,612	0	48,612	48,612		0		48,612
22	WORKMAN'S COMP	18,162	4,010	22,172	7,192	90,056	97,248	97,248		(664)		96,583
22	EMPLOYEE ASSIST	684	144	828	269	3,271	3,539	3,539		(24)		3,515
26	LIABILITY INS	4,944	343	5,286	1,709	9,420	11,129	11,129		(57)		11,072
DIRECT SERVICES												
Sch XVIII	CLINICAL CONSULTANTS	0	0	0	0	171,969	171,969	171,969		0		171,969
10 & 13	MEDICAL SUPPLIES	68	0	68	22	105,524	105,546	105,546		0		105,546
11	REHAB & ED MATERIALS	0	0	0	0	8,620	8,620	8,620		0		8,620
3	CONSUMABLE SUPPLY	1,885	387,024	388,909	128,874	72,555	201,429	40 201,468		(64,133)		137,335
3	NON-CONSUMABLES	0	0	0	0	0	0	0		0		0
11	RECREATION	0	0	0	0	5,620	5,620	5,620		0		5,620
15 & 21	LICENSE/CERTIFICATIONS	22	0	22	7	1,237	1,244	1,244		0		1,244
6	EQUIPMENT	225	13	238	77	8,666	8,743	8,743		(2)		8,741
20	RECRUITMENT	25,159	0	25,159	8,123	0	8,123	8,123		0		8,123
35	EQUIPMENT RENTAL	24,713	5,242	29,955	9,715	21,835	31,551	917 32,467		(869)		31,599
6 & 21	EQUIP MAINT & REPAIR	6,972	1,281	8,253	2,675	8,496	11,171	11,171		(212)		10,959
14 & 25	TRAVEL	4,866	1,325	6,191	2,010	5,171	7,181	7,181		(220)		6,961
25	CONTRACT BUSING	0	0	0	0	247	247	247		0		247
25	CLIENT BUS GAS	2,808	0	2,808	906	8,017	8,923	8,923		0		8,923
25	VEHICLE REPAIRS/MAINT	0	0	0	0	10,224	10,224	78 10,302		0		10,302
26	VEHICLE INSURANCE	0	0	0	0	10,244	10,244	10,244		0		10,244
35	LEASED VEHICLES	0	0	0	0	12,963	12,963	(78) 12,885	(81)	0		12,804
23	STAFF TRAINING	14,202	0	14,202	4,586	0	4,586	4,586		0		4,586
21	TELEPHONE	40,525	3,825	44,350	14,352	12,370	26,721	26,721		(634)		26,088
PROGRAM SUPPORT												
2	FOOD	0	0	0	0	259,057	259,057	259,057		0		259,057
3	JANITORIAL MAINT	1,839	0	1,839	594	67,412	68,006	68,006		0		68,006
3	JANITORIAL SUPPLY	491	31	522	169	19,822	19,991	19,991		(5)		19,986
OCCUPANCY												
34	RENT	155,715	35,252	190,967	67,552	3,029	70,581	(917) 69,664		(5,842)	(39)	63,784
33	REAL ESTATE TAX	19,956		19,956	842		842	842			(842)	0
26	INSURANCE	8,518	1,438	9,955	3,226	37,992	41,218	41,218		(238)		40,980
5	UITLITIES	6,130	673	6,803	2,202	126,135	128,337	128,337		(112)		128,225

WORKSHEET 1

RAY GRAHAM ASSOCIATION COSTS

SCH V LINE REF Line Item	RGA Admin Services	RGA P/R & Development	Sum RGA Mngmt & General	SLC allocation (a) 32%	CFR Direct Program Cost	RGA Audit Figures SLC Reclassed	Adjustments for Related Org. Cost		Adjust for Non-Allow & Fund Raising	Other Adjustment	Total
							Sum decrease	increase			
7 WASTE REMOVAL	852	0	852	275	18,293	18,568	18,568		0		18,568
6 B & G SUPPLIES	423	13	437	141	35,871	36,012	36,012		(2)		36,010
36 LOSS ON SALE OF ASSETS	5,550	0	5,550	1,791	60	1,851	1,851		0		1,851
OTHER EXPENSE											
42 PARTICIPATION FEES-DPA	0	0	0	0	319,920	319,920	319,920		0		319,920
19 PAYROLL SERVICE	58,295	0	58,295	18,820	0	18,820	18,820		0		18,820
19 LEGAL	12,946	0	12,946	4,180	0	4,180	4,180		0	(4,180)	0
19 PROFESSIONAL SERVICE	38,226	1,145	39,371	12,718	1,038	13,756	40 13,796		(190)	4,370	17,976
19 AUDIT	20,223	0	20,223	6,529	0	6,529	6,529		0		6,529
21 OFFICE SUPPLIES	27,464	2,667	30,132	9,751	7,297	17,048	17,048		(442)		16,606
21 OFFICE EQUIPMENT	195	0	195	63	0	63	63		0		63
21 PRINTING	1,712	21,246	22,958	7,594	189	7,783	7,783		(3,521)		4,262
20 PUBLICATIONS	1,000	1,469	2,469	810	11	821	821		(243)		577
32 INTEREST	47,280	0	47,280	15,263	0	15,263	15,263		0	0	15,263
27 MISC	124	0	124	40	383	422	(79) 343		0		343
27 FINES,PENALTIES,LATE CH	740	0	740	239	37	276	276		0	(276)	0
21 POSTAGE	9,600	3,571	13,171	4,283	1,804	6,087	6,087		(592)		5,495
27 BANK CHARGES	41,479	0	41,479	13,391	0	13,391	13,391		0		13,391
27 IN & OUT	0	0	0	0	0	0	0		0	0	0
20 MEMBERSHIP DUES	13,266	3,100	16,366	5,309	30	5,339	5,339		(514)		4,825
27 AGENCY FUNCTIONS	5,890	16,319	22,209	7,309	0	7,309	7,309		(2,704)	(4,605)	0
41 COST OF SALES-VEND	0	0	0	0	10,293	10,293	10,293		0		10,293
27 MOVING EXPENSES	2,183	0	2,183	704	25	729	729		0	(729)	0
27 BAD DEBTS	9,996	0	9,996	3,227	0	3,227	3,227		0	(3,227)	0
DEPRECIATION											
30 F F & E	82,685	4,618	87,303	28,227	9,651	37,878	37,878	2,692	(765)	(45)	39,760
30 LEASEHOLD IMP & BUILD	6,340	1,004	7,344	2,379	25,976	28,356	28,356	118,454	(166)		146,643
30 TRANSPORTATION	0	0	0	0	6,595	6,595	6,595		0	(2,953)	3,642
TOTAL EXPENSES	2,116,531	648,096	2,764,627	898,042	4,938,238	5,836,280	0 5,836,280	(81) 121,146	(107,394)	8,106	5,858,057

Notes: (a) Allocation based on percentage of total direct expenses.

	Management & General				SLC			Schedule V Reference
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Report Period Total Salaries, Wages	Percent	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Report Period Total Salaries, Wages	
Administrators	5,813	5,129	235,808	32%	1,882	1,661	76,338	17
Accounting/Bookkeeping	17,868	17,130	358,773	32%	5,784	5,545	116,146	21
Human Resources	7,645	7,641	178,770	32%	2,475	2,474	57,873	21
P.R. & Development	7,884	5,346	93,096	32%	2,552	1,731	30,138	17
Training	1,564	1,618	43,108	32%	506	524	13,955	21
Secy & Clerical	9,600	9,668	138,618	32%	3,108	3,130	44,875	21
Secy & Clerical - Development	2,047	2,052	31,414	32%	663	664	10,170	21
Mgmt Information Services(MIS)	4,116	4,102	94,383	32%	1,332	1,328	30,555	21
M&G Salaries per worksheet 1	56,537	52,685	1,173,969		18,303	17,056	380,051	
Non-Allowables:								
P.R. & Development	(3,942)	(2,673)	(46,548)	33%	(1,276)	(865)	(15,427)	17
Secy & Clerical - Development	(1,024)	(1,026)	(15,707)	33%	(331)	(332)	(5,206)	21
	(4,966)	(3,699)	(62,255)		(1,608)	(1,197)	(20,632)	
Net Allocated	51,571	48,986	1,111,714		16,695	15,858	359,418	

Management and General Allocated Salaries:
Detail of Salaries Paid to Administrators and Accounting/Bookkeeping

Administrators:

Employee Name	Title	Amount
Scanlon, Robert	Chief Operating Officer - Resigned	53,412
Carmody, Kathleen	Chief of Staff	10,721
Terrill, Cathy Ficker	President	140,935
McMahon, Susan	Vice President of Operations	85,783
less funds from Ray Graham Foundation		(55,044)
		235,808

Accounting/Bookkeeping:

Employee Name	Title	Amount
Zipprich, Catherine	Accounts Payable Coordinator	2,784
Tomczak, Irene	Accounts Receivable Coordinator	29,119
Deitelhoff, Opal	Administrative Assistant	13,071
Budzynski, John	Chief Financial Officer	88,022
Fitzpatrick, Kathy	Finance Manager - resigned	54,400
Francis, Kathleen	Grants and Budget Coordinator	39,211
Horgan, Frances	Payroll Coordinator	45,359
Mahalingam, Sheela	Senior Accountant	42,266
Almonte, Jaime	Staff Accountant	40,326
Greenbeck, Leah	Staff Accountant	35,907
less funds from Ray Graham Foundation		(31,692)
		358,773

Allocated Professional Services - RGA Management and General

Vendor/Payee	Type	Mgnt&Gen	Percent	SLC	Schedule V Reference
Ceridian	payroll service	58,295	32%	18,820	19
Laner, Muchin, Dombrow, Becker	legal retainer for Union relations	12,946	32%	4,180	19
Miller Cooper & Co., Ltd.	audit	20,223	32%	6,529	19
Software Inc.	development software support	1,145	33%	379	19
Kronos	timeclock software support	2,845	32%	919	19
Ceridian	human resources software	2,318	32%	748	19
American Fundware	financial software support	4,793	32%	1,547	19
Don Moss & Associates	government newsletter	2,100	32%	678	19
William Murphy	administrative consultant	10,260	32%	3,311	19
Scudder Flex Paln	pension plan administration	9,250	32%	2,985	19
CNA Trust	trust plan administration	5,200	32%	1,679	19
American Express Tax & Business Servi	financial software support	122	32%	39	19
Veritas Software Corp	incident support	89	32%	29	19
CRISIS PREVENTION INS.	CPI recertification	1,099	32%	355	19
IANCICI	CPI recertification	150	32%	48	19
Linda Gurgone	reimbursement for blue print fee	10	100%	10	19
Marjorie Milone	administrative consultant	600	100%	600	19
Docu Shred Inc.	document destruction	428	100%	428	19
Total, per schedule V, Line 19, Column 3		131,874		43,284	
<u>Reclass: (also see worksheet 5)</u>					
Blair Brown	office assistance	124	32%	40	19
Total per schedule V, Line 19, Column 5		124		40	
Non-Allowables:					
<u>Laner, Muchin, Dombrow, Becker</u>	legal retainer for Union relations	(12,946)	32%	(4,180)	19
Total per schedule V, Line 19, Column 7		(12,946)		(4,180)	
Net per schedule V, lline 19, Column 8		119,051		39,144	

Worksheet 3				
Detail of Other Expense on Schedule V. line 27				
Direct				
SLC				
resident incentives			216	
replace personal belongings destroyed by residents			127	
			343	
Management & General				
allocated from Administration				
bank fees			41,479	
			41,479	
SLC alloc	32%		13,391	
Total Expense			13,734	

Worksheet 5			
Detail of Reclassifications on Schedule V. column 5			
Description	To	From	Amount
supplies coded to miscellaneous in error	line 3	line 27	40
move maintenance portion of Pace payments from vehicle lease to vehicle maintenance	line 14	line 35	78
temporary office help coded to miscellaneous in error	line 19	line 27	40
public storage rental coded under rent	line 35	line 34	917

Worksheet 6									
Detail for schedule IX, part A - Interest Expense, Working Capital									
col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10
Name of Lender	Related ?	Purpose	Monthly Payment	Date of Note	Original Amount	Bal	Maturity Date	Rate (4 digits)	Int Exp
from admin - Short Term/Working Capital									
Bank One (formerly American Nat'l Bank)	no	operating funds	n/a	06/30/03	891,600		02/25/04	0.0425	11,158
				10/16/03	375,000	-		0.0400	16,711
					1,266,600	-			27,868
Regency Bank	no	operating funds	n/a	02/25/04	487,422		06/30/04	0.0400	6,062
					487,422	-			6,062
Ray Graham Founda	yes	operating funds	n/a	06/30/03	150,000		demand	0.0425	2,353
				10/31/03	165,000	187,800	demand	0.0400	3,743
					315,000	187,800			6,095
Volunteer Aux Counc	yes	operating funds	n/a	06/30/03	274,275		demand	0.0425	661
				10/31/03	44,275	343,275	demand	0.0400	3,795
					318,550	343,275			4,456
Total RGA Management & General (Administration)					2,387,572	531,075			44,482
SLC allocation =		0.32			770,786	171,448			14,360

Worksheet 8

Detail for Schedule XII part B. Equipment Rental - Excluding Transportation and Fixed Equipment

Movable Equipment Description

SLC Cost

SLC

postage system				2,352
copier				18,950
Dunn Rite truck rental				50
Home Depot sewer snake rental				31
Total SLC				21,383

Administration

public storage	2,832			
	2,832	32%		918

Transportation

copier	221			
Dunn Rite truck rental	2			
water cooler	3			
	226	7%		16

Clinical

video equipment	9			
	9	10%		1

Fullerton Building

copier	3,428			
postage system	1,173			
	4,600			
Transportation	0.65%	30	7%	2
Intake	0.45%	21	15%	3
Clinical	0.26%	12	10%	1
Administration	12.64%	581	32%	188

Maint Street Building

copier	5,785			
Dunn Rite truck rental	33			
water cooler	480			
postage system	1,173			
	7,471			
Administation	15.00%	1,121	32%	362
Clinical	1.56%	117	10%	12

Finley Building

copier	32,110			
Dunn Rite truck rental	114			
water cooler	768			
postage system	6,954			
	39,946			
Administration	13.19%	5,269	32%	1,700
Human Resources	13.16%	5,257	32%	1,697
Pub Rel & Develop	13.12%	5,241	33%	1,737
less 50%				(868)
Finance	22.49%	8,984	32%	2,900
MIS	7.17%	2,864	32%	925
Central Intake	0.83%	332	15%	50
Clinical	5.93%	2,369	10%	237
Maintenance	1.46%	583	22%	130
Staff Training	1.59%	635	32%	205

Total Expense				31,598
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Worksheet 9

Detail for Schedule XIX. part A. Administrative Salaries

Name	Function	% Ownership	SLC Amount
Direct Staff			
Coutryer, Sharon	SLC Director - resigned		25,144
Milone, Marjorie	SLC Director - interim		15,800
Blum, Alan	SLC Director - replacement		44,995
King, John	Coord-Program - resigned (vac accr adj)		(1,645)
Spalla, Catherine	Assistant Director		10,520
White, Sharon	Home Manager #1		24,356
Hicks, Marietta	Home Manager #2		18,528
Simmons, Leatrice	Home Manager #3		20,249
Washington, Vicki	Home Manager #4 - resigned		2,069
Marcus, Chatfield	Home Manager #4		16,436
Wendrich, Paula	Home Manager #5		35,979
Carter, Lorraine	Home Manager #6		27,274
Brown, Latrice	Office Ops Coordinator		16,863
total SLC			256,567
Management and General Allocated			
Administrators			
Scanlon, Robert	Chief Operating Officer - Resigned		53,412
Carmody, Katleen	Chief of Staff		10,721
Terrill, Cathy Ficker	President		140,935
McMahon, Susan	Vice President of Operations		85,783
less funds from Ray Graham Foundation			(55,044)
SLC allocation	32%	235,808	76,338
Public Relations & Development			
McLaughlin, Kathleen	Vice President Development		68,364
Stein, Lee	Dir Development/Community Relations		14,943
Ambroz, Michelle	Grants Administrator		38,636
Wilson, Michelle	P R Coordinator (replacement)		32,308
Westberg, Cheryl	Volunteer Coordinator		18,909
less funds from Ray Graham Foundation			(80,064)
SLC allocation	32%	93,096	30,138
Total Administrative Salaries reported on Schedule 5, Line 17, Column 1			363,044

Worksheet 11

Detail of Other Income on Schedule XVII. line 28a

allocated from Administration

guardianship		1,585	
sale of assesment tools/planning manuals, etc.		1,418	
income from outside training		4,135	
write off petty cash overage		28	
timeclock swipecard replacement fees		90	
		7,256	
SLC alloc	32%		2,349
Total Income			2,349

Detail for Schedule V, Line 23 - Inservice, Training, & Education

Vendor	Description/Topic	Amount Paid
AAMR	AAMR annual meeting	540
AAMR ILLINOIS CHAPTER	7 staff to conference	315
ACCOUNTING EDUCATION ASSOCIATE	self study exams	128
Achievement Systems	supporting a new vision 5 CEU	75
Achievement Systems	supporting a new vision 5 CEU	85
Achievement Systems	11 staff psychotropic medications & people with DD 5 QMRP CEU	743
Achievement Systems	psychotropic medications & people with DD 5 QMRP CEU	75
AID	supporting healthy sexuality in persons with DD	100
AID	crisis prevention CEU requirements	200
American Fundware	budget preparation	297
American Red Cross	child & Adult CPR & first aid	75
ANIXTER CENTER	understanding depression & bipolar disorder QMRP	40
ANIXTER CENTER	understanding depression & bipolar disorder QMRP	40
ARC of Illinois	IL annual convention	95
THE ARC OF ILLINOIS	discipline with dignity 6 QMRP CEU	90
THE ARC OF ILLINOIS	4 staff-living with autism	380
THE ARC OF ILLINOIS	4 staff-making supported employment work	360
THE ARC OF ILLINOIS	making supported employment work 6 QMRP CEU	90
THE ARC OF ILLINOIS	leadership conference	350
THE ARC OF ILLINOIS	behavioral approaches 6 QMRP CEU	180
THE ARC OF ILLINOIS	IL annual convention	75
Bank One	super Q conference	270
Bank One	super Q conference	1,188
BEC, Inc.	conflict resolution workshop	600
BEC, Inc.	conflict resolution workshop	500
Behavior Analysis Society of I	annual conference	85
Chicago Kent College of Law	not for profit conference	185
Crisis Prevention Institute, I	nonviolent crisis intervention training	1,199
Crisis Prevention Institute, I	cpi instructor training	750
Cross Country University	recruitment & retention strategies	179
Donors Forum Of Chicago	major gifts fundraising	110
Donors Forum Of Chicago	charity auction seminar	35
DuPage Federation on Human	3 staff - accessing public mainstream services in dupage county	105
DuPage Federation on Human	2 staff - making the connection	100
ICAN	annual conference	149
ICAN	survey survival training workshop	318
Illinois Health Care Assoc.	nursing home administrators	550
IL CPA Foundation	not for profit conference	590
Institute on Public Policy	strategic planning retreat	124
KELLOGG GRADUATE SCHOOL OF MGMT	performance counts	475
Susan B McMahon	national guardianship conference	315
National Restaurant Associatio	conference	25
NIDNN	neurological syndromes & antipsychotic agents	10
Nutrition Dimension	functional foods 22 ceus	148
Oakton Community College	difficult decisions & workload management administrator ceus	180
MARGARET POEPP	employment law training	100
MARGARET POEPP	navigating the new overtime regulations	170
Skill Path Seminars	administrative assistants conference	199
Catherine Spalla	continental testing services	215
Staff Training Associates	3 staff - how to supervise staff in the residential program	687
UCP of Illinois	informed & empowered	125
Diane Weaver	team building training	100
Wilbur Wright College	keyboarding skills	85
		14,202
SLC Allocation 32%		4,587

Detail for Schedule XII. Rental Costs

Line 3 Owner - Stojka Brothers Partnership

Annual Amount per Rent Agreement moved out of building October, 2003	10/15/02-10/14/03	197,802
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Line 4 New Owner - Midwest Surgical

Monthly Amount per Rent Agreement	03/01/04-02/28/05	21,367
	03/01/05-02/28/06	22,008
plus, operating expenses & common area lighting	03/01/06-02/28/07	22,669
charges = 18,430	03/01/07-02/28/08	23,349

RGA		SLC			
FY04 Rent	Division	Allocation	Amount	Allocation	Amount
268,643	Administration	13.19%	35,434	32.27%	11,436
	Human Resources	13.16%	35,353	32.29%	11,415
	Pub Rel & Develop	13.12%	35,246	33.14%	11,681
					(5,841)
	Finance	22.49%	60,418	32.28%	19,505
	MIS	7.17%	19,262	32.29%	6,220
	Central Intake	0.83%	2,230	15.00%	334
	Clinical	5.93%	15,931	10.00%	1,593
	Maintenance	1.46%	3,922	22.24%	872
	Staff Training	1.59%	4,271	32.29%	1,379
	24 hour support	5.99%	16,092		
	Intermittent support	3.84%	10,316		
	FosterCare	2.05%	5,507		
	Respite	9.00%	24,178		
	Bednorz	0.06%	161		
	Bensenville	0.06%	161		
	W Chicago	0.06%	161		
		100.00%	268,643		58,595

RGA			SLC		
FY05 Rent	Division	Allocation	Amount	Allocation	Amount
258,331	Administration	13.19%	34,074	32.27%	10,997
	Human Resources	13.16%	33,996	32.29%	10,976
	Pub Rel & Develop	13.12%	33,893	33.14%	11,233
			0		(5,616)
	Finance	22.49%	58,099	32.28%	18,756
	MIS	7.17%	18,522	32.29%	5,981
	Central Intake	0.83%	2,144	15.00%	322
	Clinical	5.93%	15,319	10.00%	1,532
	Maintenance	1.46%	3,772	22.24%	839
	Staff Training	1.59%	4,107	32.29%	1,326
	24 hour support	5.99%	15,474		
	Intermittent support	3.84%	9,920		
	FosterCare	2.05%	5,296		
	Respite	9.00%	23,250		
	Bednorz	0.06%	155		
	Bensenville	0.06%	155		
	W Chicago	0.06%	155		
		100.00%	258,331		56,346

RGA			SLC		
FY06 Rent	Division	Allocation	Amount	Allocation	Amount
266,081	Administration	13.19%	35,096	32.27%	11,327
	Human Resources	13.16%	35,016	32.29%	11,306
	Pub Rel & Develop	13.12%	34,910	33.14%	11,570
			0		(5,785)
	Finance	22.49%	59,842	32.28%	19,319
	MIS	7.17%	19,078	32.29%	6,160
	Central Intake	0.83%	2,208	15.00%	331
	Clinical	5.93%	15,779	10.00%	1,578
	Maintenance	1.46%	3,885	22.24%	864
	Staff Training	1.59%	4,231	32.29%	1,366
	24 hour support	5.99%	15,938		
	Intermittent support	3.84%	10,218		
	FosterCare	2.05%	5,455		
	Respite	9.00%	23,947		
	Bednorz	0.06%	160		
	Bensenville	0.06%	160		
	W Chicago	0.06%	160		
		100.00%	266,081		58,036

RGA			SLC		
FY07 Rent	Division	Allocation	Amount	Allocation	Amount
274,063	Administration	13.19%	36,149	32.27%	11,667
	Human Resources	13.16%	36,067	32.29%	11,645
	Pub Rel & Develop	13.12%	35,957	33.14%	11,917
			0		(5,958)
	Finance	22.49%	61,637	32.28%	19,898
	MIS	7.17%	19,650	32.29%	6,345
	Central Intake	0.83%	2,275	15.00%	341
	Clinical	5.93%	16,252	10.00%	1,625
	Maintenance	1.46%	4,001	22.24%	890
	Staff Training	1.59%	4,358	32.29%	1,407
	24 hour support	5.99%	16,416		
	Intermittent support	3.84%	10,524		
	FosterCare	2.05%	5,618		
	Respite	9.00%	24,666		
	Bednorz	0.06%	164		
	Bensenville	0.06%	164		
	W Chicago	0.06%	164		
		100.00%	274,063		59,777

Line 4 New Facility - SLJ Properties
Building - 1155 North Maint Street, Lombard

Monthly Amount per Rent Agreement moved in during October 2003	10/01/03-09/30/04	6,925
	10/01/04-09/30/05	7,133
	10/01/05-09/30/06	7,347
	10/01/04-09/30/05	7,567

RGA			SLC	
FY04 Rent Division	Allocation	Amount	Allocation	Amount
62,075 Administration	15.00%	9,311	32.27%	3,005
Clinical	1.56%	968	10.00%	97
Regular Work	75.94%	47,140		
DHS Supported Employment	5.00%	3,104		
ORS Title 6b	2.50%	1,552		
	100.00%	62,075		3,102

RGA			SLC	
FY05 Rent Division	Allocation	Amount	Allocation	Amount
63,572 Administration	15.00%	9,536	32.27%	3,078
Clinical	1.56%	992	10.00%	99
Regular Work	75.94%	48,276		
DHS Supported Employment	5.00%	3,179		
ORS Title 6b	2.50%	1,589		
	100.00%	63,572		3,177

RGA			SLC	
FY06 Rent Division	Allocation	Amount	Allocation	Amount
65,479 Administration	15.00%	9,822	32.27%	3,170
Clinical	1.56%	1,021	10.00%	102
Regular Work	75.94%	49,724		
DHS Supported Employment	5.00%	3,274		
ORS Title 6b	2.50%	1,637		
	100.00%	65,479		3,272

RGA			SLC	
FY07 Rent Division	Allocation	Amount	Allocation	Amount
67,443 Administration	15.00%	10,116	32.27%	3,265
Clinical	1.56%	1,052	10.00%	105
Regular Work	75.94%	51,216		
DHS Supported Employment	5.00%	3,372		
ORS Title 6b	2.50%	1,686		
	100.00%	67,443		3,370

Worksheet 10

Detail for schedule IX, part B - Real Estate Tax Expense

Real Estate Tax for 442 W. Fullerton, Elmhurst
Owner - Stojka Brothers Partnership
building allocations based on square footage

moved out of building October 31, 2003
estimated amount paid to landlord for 2003 real estate taxes calulated as follows...

2002 taxes 29,590
plus 10% 32,549
for 10 months 27,124

division	building allocation	FY04 accr adj 2003	2003 estimate	SLC		
				FY01 allocation	FY04 accr adj 2003	0 2003 estimate
Dev Train	1.70%	339	461		0	0
Workshop	75.95%	15,156	20,600		0	0
Supp Emp	2.66%	531	722		0	0
Transp	0.65%	130	176	7.23%	9	13
Intake	0.45%	90	122	15.00%	13	18
Eval	4.44%	886	1,204		0	0
Title 6c	0.37%	74	100		0	0
Extended	0.89%	178	241		0	0
Clinical	0.25%	50	68	10.00%	5	7
Admin	12.64%	2,522	3,428	32.27%	814	1,107
	100.00%	19,956	27,124		842	1,144
check figures		19,955	27,124			